

Honorable James M. Peck
One Bowling Green, New York
Courtroom 601
NEW YORK 10004
UNITED STATES OF AMERICA

Brussels, 7 March 2011

Reference:

Claim number: 61636

Debtor: 08-13555

Creditor Name & Address: KROON, M AND DRONK S, P/A HARINGVLIET 387

ROTTERDAM, 3011 ZP NETHERLANDS

Classification & Amount of claim: USD 73,586.00

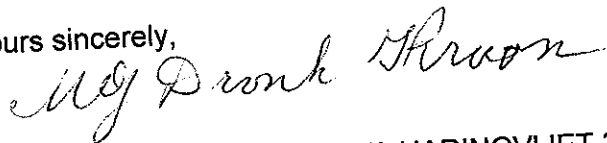
Dear Sir,

With this letter, I want to oppose the disallowance and expungement of my claim, referenced above.

The reason of this opposition is the following: We have a position in a bond issued by Lehman Brothers UK Capital Funding (ISIN XS 0215349357). This company is a wholly owned subsidiary of Lehman Brothers Holdings Inc, the debtor. Furthermore, the guarantor of the bond is Lehman Brothers Holdings plc, which itself is also fully owned by Lehman Brothers Holdings Inc.

Hence, albeit that we invested through a subsidiary of Lehman Brothers Holdings Inc, the engagements of the subsidiary are also to be respected by the parent company.

Yours sincerely,



KROON M AND DRONK S, P/A HARINGVLIET 387

ROTTERDAM, 3011 ZP NETHERLANDS

